



a PPL company

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

Kentucky Utilities Company
State Regulation and Rates
220 West Main Street
PO Box 32010
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Lonnie E. Bellar
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January 10, 2011

Re: ***Kentucky Utilities Company - Report of Certain Material Changes***
Case No. 2006-00390

Dear Mr. DeRouen:

Pursuant to the Commission's Order, dated January 22, 2007, in the aforementioned case, Kentucky Utilities Company ("KU") hereby files a report of material changes that KU would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if the company had continued to have publicly held secured debt. However, in connection with the issuance of First Mortgage Bonds on November 16, 2010, KU anticipates filing registration statements with the Securities and Exchange Commission ("SEC") during mid-2011. Upon such statements being declared effective by the SEC, KU would thereafter resume periodic SEC reporting, including Form 8-K's.

In compliance with this Commission order, KU is submitting this letter as its report. With respect to December 2010, KU believes it would have filed a Form 8-K for the following events:

- Issuance of four letters-of-credit under the previously-reported \$400 million revolving credit facility, which letters-of-credit provide collateral support to certain existing KU pollution control bond series and were in replacement of parallel letters-of-credit under a prior facility being terminated
- Selection of Ernst and Young LLP as independent auditors for the Company for 2011

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Mr. Jeff DeRouen
January 10, 2011

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Lonnie E. Bellar". The signature is written in black ink and is positioned above the printed name.

Lonnie E. Bellar